

Crosswinds SID - Preliminary 2027 Budget with COSA's Proposed Tax Rate of \$0.56288

	General Fund	Debt Service Fund	Total
Revenues:	⁽¹⁾	⁽¹⁾	
Ad Valorem Taxes	\$ 584,812	\$ 961,500	\$ 1,546,312
Sales Tax Receipts 90% 12 Month Rolling	60,052	-	60,052
Interest	-	-	-
Total:	\$ 644,863	\$ 961,500	\$ 1,606,363
Expenditures/Appropriations:			
Appraisal Fee	\$ 10,000		\$ 10,000
Insurance	2,000		2,000
Auditing Services	15,000		15,000
Legal Services	32,500		32,500
Financial Advisor Services	30,000		30,000
Engineering Services	10,000		10,000
Banking Services	1,000		1,000
Accounting Services	24,000		24,000
Contingencies	5,000		5,000
Continuing Disclosure Compliance Services	3,500		3,500
Paying Agent Registrar		1,000	1,000
Debt Service Principal		335,000	335,000
Debt Service Interest		646,401	646,401
Total:	\$ 133,000	\$ 982,401	\$ 1,115,401
Revenues Over(Under) Expenditures:	\$ 511,863	\$ (20,901)	\$ 490,962
Other Financing Sources (Uses)			
Potential Reimbursement to Developers	\$ (525,000) ⁽²⁾	\$ -	\$ (525,000)
PROJECTED Beginning Fund Balance (as of 9/30/26):	\$ 265,972 ⁽³⁾⁽⁴⁾	\$ 120,053 ⁽³⁾	\$ 386,025
PROJECTED Ending Fund Balance (as of 9/30/27):	\$ 252,835	\$ 99,152	\$ 351,987
Minimum Required Ending Fund Balance	\$ 250,000	\$ -	

					Difference from Prior Year
(1)	Total Tax Rate:	M&O Tax Rate:	I&S Tax Rate:	2026 Taxable Assessed Valuation:	\$ 275,817,571
	\$ 0.56288	\$ 0.21288	\$ 0.35000	2025 Taxable Assessed Valuation:	\$ 272,701,466
				Collection Ratio: 99.60%	Diff \$ \$ 3,116,105
(2)	Projection; actual distributions will be based on collections received during the fiscal year.				Diff % 1%
	Distributions may occur on two separate occasions.				
(3)	Based on monthly financials dated July 31, 2026.				
(4)	Assumes a Developer Reimburse of \$525,000 to be considered by the Crosswinds at South Lake Board at the Board Meeting in September.				
				2026 # of Homes	997
				2026 Avg Val of Home	\$ 274,339
				2025 # of Homes	875
				2025 Avg Val of Home	\$ 292,864